United Nations

International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

Financial report and audited financial statements

for the biennium ended 31 December 1999 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-fifth session
Supplement No. 5K (A/55/5/Add.11)

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Report of the Board of Auditors

United Nations • New York, 2000

Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

[11 July 2000]

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Letters of transmittal

30 March 2000

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit the accounts of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 for the biennium 1 January 1998 to 31 December 1999, which I hereby approve. The financial statements have been drawn up and certified by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) Kofi A. **Annan**

Chairman of the Board
of Auditors
United Nations
New York

30 June 2000

Sir,

I have the honour to transmit to you the financial statements of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 for the biennium 1998-1999 ended 31 December 1999, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General of the
United Kingdom of Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The President of the
General Assembly of
the United Nations
New York

Chapter I

Financial report for the biennium ended 31 December 1999

A. Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 for the biennium 1998-1999 ended 31 December 1999. The accounts consist of four statements and the related notes.

2. The present report, the audited financial statements and the report of the Board of Auditors, along with the associated report of the Advisory Committee on Administrative and Budgetary Questions, will be submitted to the General Assembly at its fifty-fifth session.

3. The present report, which is designed to be read in conjunction with the financial statements, can also be considered alone. Attached hereto is a technical annex, which includes information that is required by the Financial Rules to be reported to the General Assembly.

B. Overview

4. Statements I, II, III and IV of the accounts summarize the results of the International Criminal Tribunal for Rwanda. Statement I includes all categories of income and expenditures incurred during the biennium 1998-1999. Statement II includes a summary of assets, liabilities, reserves and fund balances at 31 December 1999. Statement III summarizes the Tribunal's net cash flows for the period and statement IV shows the appropriations and expenditures against the appropriations during the biennium 1998-1999.

5. At 31 December 1999, unpaid contributions to the International Criminal Tribunal for Rwanda totalled $13.4 million.

6. The budget of the International Criminal Tribunal for Rwanda for the biennium 1998-1999 totalled $127.6 million, as appropriated by the General Assembly in its resolutions 52/218 and 53/213. Actual expenditures for the biennium totalled $124.6 million, leaving an unencumbered balance of $3.0 million. The 1998-1999 expenditure total of $124.6 million represented an increase of 91.7 per cent of the total expenditures in the biennium 1996-1997 of $65.0 million. The following table shows expenditure by functional category of expenditure.

Percentage of expenditure by functional category

Functional category	*1999*	*1998*
Salaries and common staff costs	76.4	63.0
Travel	3.1	5.9
Contractual services	6.9	7.0
Operating expenses	5.8	16.5
Acquisitions	7.6	7.6
Grants and other	0.2	-
Total	**100.0**	**100.0**

7. At the end of 1999, the accounts of the International Criminal Tribunal for Rwanda show a surplus of $6.3 million, which comprises an unobligated balance of appropriations of $3.0 million, savings on the liquidation of prior period obligations of $0.6 million, and miscellaneous income of $2.7 million for the biennium. The balance of $6.3 million will be available to offset against the assessments of Member States.

8. Schedule 2.1 of the financial statements includes the full listing of unpaid assessed contributions of $13.4 million at the end of 1999.

Annex

Supplementary information

1. The present annex contains supplementary tables and information that the Secretary-General is required to report.

Cash and investments

2. The cash figures shown in the financial statements represent operational cash held at Headquarters and at the International Criminal Tribunal for Rwanda, as well as interest-bearing bank deposits and call accounts. The detailed breakdown is shown in the following table:

	Millions of United States dollars
Operational cash	4.6
Time deposits and call accounts	5.5
Total	**10.1**

Contributions received in currencies other than United States dollars

3. The Secretary-General is authorized by the General Assembly to accept a portion of the assessed contributions of Member States in currencies other than United States dollars. Based on the United Nations actual requirements for various currencies, the United States dollar equivalents of the following payments in such currencies were accepted in respect of the biennium 1998-1999:

Member State	*Currency*	*Amount*
Dominican Republic	peso	5 519
Ethiopia	birr	1 948

Write-off of losses of cash and receivables

4. In accordance with financial rule 110.14, the Controller approved the write-off of losses of cash and receivables of $1,249 during the biennium 1998-1999.

Write-off of losses of property

5. Property losses for the International Criminal Tribunal for Rwanda amounting to $248,643 (based on their original costs) were written off in accordance with financial rule 110.15 during the biennium 1998-1999. The write-offs brought the recorded balances of the properties to the same levels as those shown in the property records for the actual quantities on hand. The details of the amounts written off were

reported to the Board of Auditors in accordance with the provisions of financial rule 111.10 (b).

Ex gratia payments

6. Ex gratia payments totalling $1,905 were made in accordance with financial regulation 10.3 during the biennium 1998-1999. Details of these payments were provided to the Board of Auditors.

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the operations of the International Criminal Tribunal for Rwanda and also validated its financial statements for the biennium ended 31 December 1999.

The Board's main findings are:

(a) The International Criminal Tribunal for Rwanda delayed the submission of financial reports to United Nations Headquarters up to two months after the established deadlines. Similarly, there were delays in the submission of the consolidated accounts by United Nations Headquarters;

(b) In six cases, the International Criminal Tribunal for Rwanda used miscellaneous obligating documents to reserve credits totalling $7.66 million in the accounts for the purchase of goods and services contrary to established procedures;

(c) Despite the failure of the Office of the Prosecutor to account for an imprest amount of $30,000 at 1 January 1999, a further $100,000 was advanced, bringing the balance to $130,000 in October 1999; an additional amount, of $34,070, was advanced to the office in April 2000;

(d) Although the International Criminal Tribunal for Rwanda maintained a log of its vendors, the necessary information on the vendors was not available to confirm that they had met the registration criteria. Also, the International Criminal Tribunal for Rwanda had not carried out the required periodic evaluation of the performance of vendors during the biennium ended 31 December 1999;

(e) Although the software of the procurement system was changed twice between August and December 1998, the International Criminal Tribunal for Rwanda did not provide adequate training to the staff of the Section, which resulted in a gap in internal control caused by a lack of separation of duties;

(f) The appointed travel agent of the International Criminal Tribunal for Rwanda had neither paid $39,216 due to the Tribunal in respect of a rebate on international and domestic air transportation nor fulfilled any of the terms under a contract for the provision of travel agent services to the Tribunal.

The Board made recommendations to improve the submission of financial reports and consolidated accounts, to tighten control over the reservation of credits in the accounts for travel and the purchase of goods and services, to strengthen the imprest accounting of the Prosecutor's Office and to tighten internal control over procurement and contract management.

A list of the Board's recommendations is contained in paragraph 11 of the present report.

A. Introduction

1. The Board of Auditors previously reported on the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 in volume I of its report for the biennium ended 31 December 1997.[1] However, based on a request of the Advisory Committee on Administrative and Budgetary Questions (see A/54/646 and Add.1), which was subsequently approved by the General Assembly in its resolution 54/240 of 23 December 1999, the Board of Auditors has produced a separate report on the International Criminal Tribunal for Rwanda, beginning from the biennium 1998-1999.

2. The Board of Auditors has audited the financial statements of the International Criminal Tribunal for Rwanda for the biennium ended 31 December 1999 in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto and with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

3. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the biennium 1998-1999 had been incurred for the purposes approved by the General Assembly; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules of the United Nations; and whether financial statements of the International Criminal Tribunal for Rwanda presented fairly the financial position at 31 December 1999 and the results of the operations for the period then ended.

4. The audit included a general review of financial systems and internal controls, and a test examination of accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

5. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations and Rules of the United Nations. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of the International Criminal Tribunal for Rwanda.

6. During the period under review, the Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped to maintain an ongoing dialogue with the Administration on audit issues.

7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and

[1] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/53/5).

conclusions on all matters contained in the present report were discussed with the Administration, whose views, where appropriate, have been reflected in the report. The report is divided into two parts, covering the audit of financial issues and management issues, respectively.

8. A summary of the Board's main recommendations is contained in paragraph 11. The detailed findings are reported in paragraphs 12 to 51.

9. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has reviewed the action taken by the Administration to implement the recommendations made in its report on United Nations peacekeeping operations for the 18-month period ended 30 June 1997[2] and confirms that there are no outstanding matters.

10. There was no recommendation on the International Criminal Tribunal for Rwanda in volume I of the report of the Board of Auditors on the United Nations for the biennium ending 31 December 1997[1] that requires follow-up action in accordance with General Assembly resolution 48/216 B of 23 December 1993.

Main recommendations

11. The Board recommends that the International Criminal Tribunal for Rwanda:

(a) As well as the Administration, take action to ensure the timely submission of financial reports and consolidated accounts (para. 17);

(b) Ensure full compliance with established procedures, which do not permit the use of miscellaneous obligating documents to reserve credits for travel and the purchase of goods and services (para. 24);

(c) Establish an authorized imprest level for the Office of the Prosecutor and not make additional advances unless previous advances have been accounted for (para. 26);

(d) Keep relevant registration information on vendors and regularly carry out the required periodic evaluation of the performance of suppliers (para. 35 (a));

(e) Enforce the terms of the contract for travel agent services and take steps to recover all amounts due from the travel agent (para. 43).

The Board's other recommendations are shown in paragraphs 19, 32, 35 (b) and 39.

B. Financial issues

1. United Nations System Accounting Standards

12. The Board assessed the extent to which the financial statements of the International Criminal Tribunal for Rwanda for the biennium ending 31 December 1999 conformed to United Nations System Accounting Standards. The review indicated that the presentation of the financial statements was generally consistent with the standards.

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[2] Ibid., *Fifty-second Session, Supplement No. 5* (A/52/5), vol. II

2. Accounts and financial reporting

Submission of financial reports

13. The Advisory Committee on Administrative and Budgetary Questions expressed concern in paragraph 8 of its report on the proposed requirements of the International Criminal Court for Rwanda for 2000 (A/54/646), that the information on the projected expenditure of the Tribunal given to the Advisory Committee for 1999 as at 11 November 1999 was still based on data as at 30 June 1999. The Board examined the procedures for preparing financial reports.

14. The United Nations Finance Manual requires that financial statements be prepared by the field missions and submitted to Headquarters by mid-month following the close of the month being reported on. The returns are also to be combined with the summary of Headquarters expenditures and used as a basis for a monthly budget performance report and semi-annual interim financial statements.

15. The Board noted that there were delays in the submission of financial reports to United Nations Headquarters of up to two months after the established deadline. Similarly, there were delays in the submission of the consolidated accounts by Headquarters and in three cases (May, July and August 1999) the consolidated accounts were not received from Headquarters as at April 2000. Therefore, the reviews to be carried out by the International Criminal Tribunal for Rwanda on these accounts had not been done.

16. The International Criminal Tribunal for Rwanda informed the Board that the timely submission of the monthly accounts had been a regular problem and attributed it to inadequate resources, including staff shortage, intermittent power failures and computer system failures. The Tribunal added that it would make efforts to bring the monthly accounts up to date and to comply fully with submission deadlines.

17. **The Board recommends that the International Criminal Tribunal for Rwanda and the Administration take action to ensure the timely submission of financial reports and consolidated accounts.**

18. The Administration informed the Board that it would in future enforce adherence to the mid-month deadline for submission of financial reports to Headquarters. The delay also affected the timely reconciliation of expenditure statements generated by the Budget Section with those of the Finance Section of the International Criminal Tribunal for Rwanda for the year ended 31 December 1999. The two statements showed a difference of $139,465 between the Finance Section total expenditure of $27,319,556 and the Budget Section total of $27,459,021, which had not been investigated and corrected as at April 2000.

19. **The Board recommends that the Finance and Budget Sections of the International Criminal Tribunal for Rwanda carry out monthly reconciliation of the expenditure statements to facilitate accurate financial reporting.**

20. Management informed the Board that it had requested the Finance Section to investigate the difference of $139,465 and to take appropriate corrective action.

Reservation of credits in the accounts

21. The United Nations Finance Manual provides that miscellaneous obligating documents should not be used to reserve credits for travel or purchase of goods and services. The use of the miscellaneous obligating documents procedure, unlike purchase orders, does not require a competitive bidding process. The Board noted that in six cases the International Criminal Tribunal for Rwanda had used miscellaneous obligating documents to reserve credits totalling $7.66 million in the financial statements for the biennium 1996-1997 in respect of purchase of goods and services.

22. The amounts reserved in the accounts for miscellaneous obligating documents were applied to purchases made during the biennium 1998-1999 contrary to established procedures, which do not permit miscellaneous obligating documents to be used to reserve credits for purchase of goods and services.

23. According to Management, owing to time constraint and to avoid surrendering of appropriations, it was decided to hold funds for outstanding requisitions using a global miscellaneous obligating document against which purchase orders could be raised when suppliers were identified in a competitive manner. Management also indicated that the miscellaneous obligating documents were also used for requirements unforeseen in the approved budget for which there was insufficient time available to advertise for suppliers and to follow established procurement rules and procedures.

24. The Board recommended, and the International Criminal Tribunal for Rwanda agreed, that the Tribunal ensure full compliance with established procedures, which do not permit the use of miscellaneous obligating documents to reserve credits for travel and the purchase of goods and services.

Imprest account

25. The Board noted that funds had been advanced to the Office of the Prosecutor. Although there was a balance of $30,000 at 1 January 1999, a further $100,000 was advanced, bringing the balance to $130,000 at October 1999, and an additional $34,070 was advanced in April 2000. The Board was concerned that additional advances were made despite the failure of the imprest holder to account for previous advances.

26. **The Board recommends that the International Criminal Tribunal for Rwanda establish an authorized imprest level for the Office of the Prosecutor and that additional advances not be made unless previous advances have been accounted for.**

3. Write-offs of losses of cash, receivables and property

27. In accordance with financial rule 111.10 (b), the Board was provided with details of cash, stores and other assets written off during the biennium 1998-1999. An amount of $1,249 was written off in the financial statements in respect of accounts receivable in compliance with financial rule 110.14 (a).

28. A total amount of $248,643 was written off in accordance with financial rule 110.15 by the Local Property Survey Board ($235,402) and the Headquarters Property Survey Board ($13,241) and identified below:

Category	*Value (United States dollars)*
Accident	73 865
Damage	35 380
Theft	23 039
Wear and tear	81 359
Withdrawal[a]	35 000
Total	**248 643**

[a] Value of vehicle taken back by the donor.

29. The above amount of $248,643 did not include a total amount of $58,961 in respect of cases on a number of items submitted by the International Criminal Tribunal for Rwanda during November and December 1999 that were awaiting write-off approval at Headquarters.

30. In October 1999, the Board noted that 185 electronic data processing items with a total value of $320,223 had been declared obsolete and the cases on them had been referred to the Local Property Survey Board for processing. The cases on obsolete and unserviceable items pending processing or that were yet to be submitted to the Local Property Survey Board had increased from 185 ($320,223) to 569 ($780,579) at 31 December 1999. As those cases were pending decisions of the Local Property Survey Board, the items remain on the inventory register of the International Criminal Tribunal for Rwanda and have been included in the value of non-expendable property of $11.1 million disclosed in the financial statements.

31. Management stated that it would follow up with United Nations Headquarters regarding the amount of $58,961 to ensure that the write-off decisions were made on a timely basis so that the inventory records could be updated. Concerning those cases relating to the Local Property Survey Board, Management informed the Board of Auditors that the delays in processing had resulted from the lack of the required technical support. However, with the anticipated additional staffing support, there were plans to submit all cases to the Local Property Survey Board by September 2000.

32. **The Board recommends that the Administration disclose in the notes to the financial statements the value of non-expendable property pending write-off decisions.**

4. Ex gratia payments

33. The Administration informed the Board that two ex gratia payments totalling $1,905 had been made during the biennium ended 31 December 1999 in accordance with financial rule 110.13.

C. Management issues

1. Procurement

34. During the period from 1 January 1998 to 31 December 1999, the Procurement Section issued 1,058 purchase orders with a total value of $17 million in respect of commodities and services purchased, as analysed below:

Year	*Purchase orders*	*Value (United States dollars)*
1998	531	7 058 511
1999	527	9 954 646
Total	**1 058**	**17 013 157**

35. The Board reviewed the procurement system and noted that:

(a) Although the International Criminal Tribunal for Rwanda maintained a log of its vendors, the necessary information on the vendors was not available to confirm that the vendors had met the registration criteria. Also, the Tribunal had not carried out the required periodic evaluation of the performance of vendors during the biennium ended 31 December 1999. **The Board recommends that the Procurement Section keep relevant registration information on vendors and regularly carry out the required periodic evaluation of the performance of suppliers;**

(b) Although the software of the procurement system (Reality) was twice changed, first from Paradox to MS Access and subsequently to Microsoft, all between August and 21 December 1998, the International Criminal Tribunal for Rwanda had not provided adequate training to staff of the Procurement Section. As a result of the gaps in the implementation of the changes, the purchase orders were being issued only by the Chief of the Procurement Section, who was the only member of staff able to operate the new systems. The Board was concerned that the situation gave rise to undue risks and weakened internal control. As a result, 130 requisitions issued in 1998 were not processed until 1999. **The Board recommends that the International Criminal Tribunal for Rwanda provide the Procurement Section with the appropriate training on the procurement systems to enable the Section to re-establish separation of duties.**

2. Lease and travel agent services agreements

36. The Board examined two agreements entered into by the International Criminal Tribunal for Rwanda for office accommodation and travel agent services and noted deficiencies in the enforcement of the provisions of the agreements.

37. The International Criminal Tribunal for Rwanda has rented a total space of 1,600 square metres from the Arusha International Conference Centre for its office space at a rent of $4.50 per square metre per month. In accordance with the lease agreement between the Tribunal and the Centre, the lessor is required to provide cleaning services adequate to maintaining the premises in a condition and at a standard of cleanliness appropriate for the use of the Tribunal. However, Management decided that owing to security concerns and confidentiality of court

documents the Security and Safety Section should hire its own staff for the cleaning job.

38. Between July 1997 and 31 December 1999, the International Criminal Tribunal for Rwanda incurred a total expenditure of $121,704 in respect of cleaning and $12,339 for the maintenance of the garden at the Centre. Management has not taken any action to request a reduction in rent payable.

39. **The Board recommends that the International Criminal Tribunal for Rwanda take action to recover the appropriate cleaning and maintenance cost from the lessor and request a reduction in the rent payable.**

40. The contract for the provision of travel agent services to the International Criminal Tribunal for Rwanda by Rajair Travel and Tours Bureau, Ltd., provides for the use by the travel agent of the Tribunal's floor space, security services, electrical power, telephone for internal or local calls, daily office cleaning and parking facilities. In return, the travel agent would pay a sum equivalent to 6 per cent and 4 per cent of the value of international and domestic air transportation, respectively, sold to the Tribunal.

41. The travel agent would also provide one free roundtrip ticket from Nairobi to New York and one free ticket from Nairobi to The Hague every 12 months. Additionally, the agent would provide transportation free of charge to all United Nations travellers in Arusha to and from their residence/hotels and Kilimanjaro Airport based on a written request from the International Criminal Tribunal for Rwanda. The agent would also provide extra qualified, reliable and competent staff and transport facilities at Kilimanjaro Airport. The agent is also required to submit quarterly returns to the Tribunal to enable it to monitor the terms of the contract.

42. The Board noted that the travel agent had not fulfilled any of these obligations. In particular, the Board was concerned that the travel agent had not paid $39,216 due to the International Criminal Tribunal for Rwanda in respect of rebate on international and domestic air transportation as at December 1999.

43. **The Board recommended and management agreed that the International Criminal Tribunal for Rwanda enforce the terms of the contract for travel agent services and take steps to recover all amounts due from the travel agent.**

3. Status of trial cases

44. For the period from 1 January 1998 to 31 December 1999, the judges of the International Criminal Tribunal for Rwanda were paid a total amount of $2.53 million (excluding home leave, education grant, travel and installation grant). At April 2000, four years after the commencement of operations, the trial statistics of the Tribunal were as shown below:

	Cases
Trial and sentences	7
Trial in progress	1
Pre-trial proceedings	30

45. The Board noted that in 17 cases, although the accused persons had been transferred to the detention facility of the International Criminal Tribunal for Rwanda in 1996 and 1997, and their initial appearance had taken place before June 1998, their trials had not begun by April 2000.

46. The Board also noted instances where the absence of trial chamber judges had resulted in a delay in the hearing of cases. In February 1997, an urgent motion was filed by the counsel for a case that was scheduled to be heard within days of the filing. The case was not heard because of the absence of three judges. When the motion was heard in March 1997, it was too late, since the witnesses, who were refugees, had been required to leave the camps in Eastern Zaire and were no longer available.

47. In another instance, the absence of a trial chamber judge, which resulted in a lack of quorum, led to the release in November 1999 of an accused person who had been held more than three months without an initial appearance.

48. The Administration informed the Board that in order to speed up procedures, at the Sixth Plenary Session of Judges in June 1999, the International Criminal Tribunal for Rwanda had amended its rules of procedure and evidence (rule 73), allowing decisions to be taken by only one judge and also on the basis of written briefs. Also, the time-limit for the defence to bring preliminary motions following an amendment of indictment and disclosure of evidence by the Prosecutor was reduced from 60 to 30 days.

49. The Board will, in future audits, review the impact of the revised procedures introduced by the International Criminal Tribunal for Rwanda.

4. Cases of fraud and presumptive fraud

50. The Administration informed the Board that no cases of fraud and presumptive fraud had been detected at the International Criminal Tribunal for Rwanda during the biennium ended 31 December 1999.

D. Acknowledgement

51. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to its staff by the Registrar and staff of the International Criminal Tribunal for Rwanda.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

30 June 2000

Chapter III

Audit opinion

We have audited the accompanying financial statements, comprising statements I to IV, schedule 2.1, the annex and the supporting notes of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 for the financial period ended 31 December 1999. The financial statements are the responsibility of the Secretary-General. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Secretary-General, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respect, the financial position at 31 December 1999 and the results of operations and cash flows for the period then ended in accordance with the stated accounting policies of the International Criminal Tribunal for Rwanda set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the International Criminal Tribunal for Rwanda, which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the International Criminal Tribunal for Rwanda.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

30 June 2000

Chapter IV

Certification of the financial statements

29 March 2000

1. The financial statements of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 for the period from 1 January 1998 to 31 December 1999 have been prepared in accordance with financial rule 111.4.

2. The summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. These notes provide additional information and clarifications for the financial activities undertaken by the Organization during the period covered by these statements for which the Secretary-General has administrative responsibility.

3. I certify that the appended financial statements of the United Nations International Criminal Tribunal for Rwanda, numbers I to IV, are correct.

(*Signed*) Jean-Pierre **Halbwachs**
Assistant Secretary-General, Controller

Chapter V

Financial statements for the biennium ended 31 December 1999

Statement I

INTERNATIONAL CRIMINAL TRIBUNAL FOR THE PROSECUTION OF PERSONS RESPONSIBLE FOR GENOCIDE AND OTHER SERIOUS VIOLATIONS OF INTERNATIONAL HUMANITARIAN LAW COMMITTED IN THE TERRITORY OF RWANDA a/

Statement of income and expenditure and changes in reserves and fund balances
for the biennium 1998-1999 ending 31 December 1999
(Thousands of United States dollars)

	1999	1997 b/
Income		
Assessed contributions c/ d/	118,880	29,273
Allocations from other funds e/	2,061	25,977
Interest income	2,059	1,610
Other/miscellaneous income	608	20
Funding from reserves and fund balances f/	6,716	11,132
TOTAL INCOME	130,324	68,012
Expenditure		
Staff and other personnel costs	95,275	40,915
Travel	3,828	3,848
Contractual services	8,579	4,523
Operating expenses	7,235	10,748
Acquisitions	9,511	4,942
Fellowship, grants and other	193	-
TOTAL EXPENDITURE	124,621	64,976
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	5,703	3,036
Prior period adjustments g/	3,501	(207)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	9,204	2,829
Savings on, or cancellation of, prior periods' obligations	587	347
Transfers from surplus f/	(6,716)	(11,132)
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	3,213	11,169
RESERVES AND FUND BALANCES, END OF PERIOD	6,288	3,213

a/ See notes 1 and 3.

b/ Comparative figures reclassified to conform to current presentation.

c/ Includes assessed contributions unpaid irrespective of collectibility.

d/ In accordance with General Assembly Resolutions 52/218 and 53/213, assessments for the International Tribunal are based in part on the scale of assessments applicable to the United Nations regular budget and in part on the scale of assessment applicable to peacekeeping operations.

e/ Represents an adjustment in the allocation transferred from United Nations Assistance Mission for Rwanda in accordance with General Assembly resolution 52/218.

f/ Comprises additional amounts transferred from 1997 unencumbered balance in accordance with General Assembly resolution 53/213.

g/ Represents additional amounts transferred from the unencumbered balances of the United Nations Assistance Mission in Rwanda for 1995, 1996 and 1997.

The accompanying notes are an integral part of the financial statements.

Statement II

INTERNATIONAL CRIMINAL TRIBUNAL FOR THE PROSECUTION OF PERSONS RESPONSIBLE FOR GENOCIDE AND OTHER SERIOUS VIOLATIONS OF INTERNATIONAL HUMANITARIAN LAW COMMITTED IN THE TEPRITORY OF RWANDA a/

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999

(Thousands of United States dollars)

	1999	1997 b/
Assets		
Cash and term deposits	10,127	11,477
Assessed contributions receivable from Member States c/	13,350	5,072
Other accounts receivable	2,508	1,085
Inter-office transactions pending processing	2,178	460
Deferred charges	635	150
TOTAL ASSETS	28,798	18,244
Liabilities		
Payments of contributions received in advance	13	-
Unliquidated obligations	9,017	5,848
Inter-fund balances payable	10,454	7,929
Other accounts payable	2,029	1,210
Inter-office transactions pending processing	997	-
Other liabilities	-	44
TOTAL LIABILITIES	22,510	15,031
Reserves and fund balances		
Cumulative surplus	6,288	3,213
TOTAL RESERVES AND FUND BALANCES	6,288	3,213
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	28,798	18,244

a/ See notes 2 and 3.

b/ Comparative figures reclassified to conform to current presentation.

c/ Includes assessed contributions unpaid irrespective of collectibility.

The accompanying notes are an integral part of the financial statements.

Schedule 2.1

International Criminal Tribunal for Rwanda

Assessed contributions unpaid as at 31 December 1999
(United States dollars)

Member States	Assessed contributions unpaid as at 1 January 98	Assessments 1 January 98 to 31 December 99 a/	Total collections, credits, adjustments 1 January 98 to 31 December 99	Assessed contributions unpaid as at 31 December 99	Aging analysis of outstanding assessed contributions			Assessed contributions unpaid as at 31 December 99
					over 2 years	1 - 2 years	under 1 year	
Afghanistan	3,132	2,126	1	5,257	3,131	1,114	1,012	5,257
Albania	1,199	2,011	2,107	1,103	-	-	1,103	1,103
Algeria	19,178	69,647	54,234	34,591	-	-	34,591	34,591
Andorra	-	4,427	1,974	2,453	-	-	2,453	2,453
Angola	3,132	6,154	5,913	3,373	-	-	3,373	3,373
Antigua and Barbuda	2,487	1,230	-	3,717	2,487	556	674	3,717
Argentina	57,534	608,913	289,650	376,797	-	-	376,797	376,797
Armenia	5,992	12,206	14,151	4,047	-	-	4,047	4,047
Australia	-	1,634,805	1,634,805	-	-	-	-	-
Austria	-	1,038,510	1,038,510	-	-	-	-	-
Azerbaijan	38,663	26,230	56,796	8,097	-	-	8,097	8,097
Bahamas	2,847	10,053	12,900	-	-	-	-	-
Bahrain	2,016	11,696	6,257	7,455	-	1,199	6,256	7,455
Bangladesh	755	6,154	6,909	-	-	-	-	-
Barbados	3,132	5,361	2,417	6,076	715	2,417	2,944	6,076
Belarus	95,160	79,737	4	174,893	95,156	49,562	30,175	174,893
Belgium	-	1,217,315	1,217,315	-	-	-	-	-
Belize	3,132	617	338	3,411	2,794	279	338	3,411
Benin	3,132	1,230	3,688	674	-	-	674	674
Bhutan	3,132	617	3,411	338	-	-	338	338
Bolivia	3,132	4 992	5,549	2,575	-	-	2,575	2,575
Bosnia and Herzegovina	3,480	3,351	6,831	-	-	-	-	-
Botswana	999	6,154	7,153	-	-	-	-	-
Brazil	402,997	998,483	38	1,401,442	402,959	457,544	540,939	1,401,442
Brunei Darussalam	1,292	13,405	7,361	7,336	-	-	7,336	7,336
Bulgaria	17,298	20,591	37,889	-	-	-	-	-
Burkina Faso	3,132	1,230	-	4,362	3,132	556	674	4,362
Burundi	3,132	617	530	3,219	2,602	279	338	3,219
Cambodia	1,199	671	1,870	-	-	-	-	-
Cameroon	-	9,015	-	9,015	-	4,231	4,784	9,015
Canada	-	3,083,082	3,083,082	-	-	-	-	-
Cape Verde	3,132	953	-	4,085	3,132	279	674	4,085
Central African Republic	3,132	894	-	4,026	3,132	556	338	4,026
Chad	3,132	617	3,411	338	-	-	338	338
Chile	9,588	82,357	43,711	48,234	-	27	48,207	48,234
China	-	1,152,828	492,050	660,778	-	-	660,778	660,778

Schedule 2.1

International Criminal Tribunal for Rwanda

Assessed contributions unpaid as at 31 December 1999

(United States dollars)

Member States	Assessed contributions unpaid as at 1 January 98	Assessments 1 January 98 to 31 December 99 a/	Total collections, credits, adjustments 1 January 98 to 31 December 99	Assessed contributions unpaid as at 31 December 99	Aging analysis of outstanding assessed contributions			Assessed contributions unpaid as at 31 December 99
					over 2 years	1 - 2 years	under 1 year	
Colombia	11,780	72,748	84,528	-	-	-	-	-
Comoros	3,132	617	-	3,749	3,132	279	338	3,749
Congo	3,132	2,011	1	5,142	3,131	907	1,104	5,142
Costa Rica	-	11,025	11,025	0	-	-	0	0
Côte d'Ivoire	2,487	6,939	1	9,425	2,486	3,627	3,312	9,425
Croatia	28,847	30,172	59,019	-	-	-	-	-
Cuba	17,282	21,354	38,636	-	-	-	-	-
Cyprus	-	22,787	22,787	-	-	-	-	-
Czech Republic	18,434	157,605	157,510	18,429	3	-	18,426	18,429
Democratic People's Republic of Korea	15,023	16,359	1	31,381	15,022	9,368	6,991	31,381
Democratic Republic of the Congo	3,132	4,992	-	8,124	3,132	2,417	2,575	8,124
Denmark	-	762,804	762,804	-	-	-	-	-
Djibouti	3,132	617	-	3,749	3,132	279	338	3,749
Dominica	3,132	617	-	3,749	3,132	279	338	3,749
Dominican Republic	731	10,354	11,085	-	-	-	-	-
Ecuador	6,266	14,010	12,916	7,360	-	-	7,360	7,360
Egypt	6,041	44,770	50,809	2	-	-	2	2
El Salvador	3,132	8,043	6,759	4,416	-	3,627	789	4,416
Equatorial Guinea	3,132	617	-	3,749	3,132	279	338	3,749
Eritrea	444	617	-	1,061	444	279	338	1,061
Estonia	12,729	12,470	19,680	5,519	2,465	-	3,054	5,519
Ethiopia	3,132	3,972	3,972	3,132	-	1,108	2,024	3,132
Fiji	2,377	2,682	5,059	-	-	-	-	-
Finland	-	597,897	597,897	-	-	-	-	-
France	-	7,987,885	7,987,885	-	-	-	-	-
Gabon	3,132	10,959	1	14,090	3,131	5,440	5,519	14,090
Gambia	3,132	617	3,749	-	-	-	-	-
Georgia	38,663	24,518	1	63,180	38,662	17,527	6,991	63,180
Germany	-	10,767,370	10,767,370	-	-	-	-	-
Ghana	755	4,690	5,445	-	-	-	-	-
Greece	13,471	369,491	159,614	223,348	13,458	-	209,890	223,348
Grenada	3,132	617	-	3,749	3,132	279	338	3,749
Guatemala	6,266	12,365	-	18,631	6,266	5,742	6,623	18,631

International Criminal Tribunal for Rwanda

Assessed contributions unpaid as at 31 December 1999

(United States dollars)

Member States	Assessed contributions unpaid as at 1 January 98	Assessments 1 January 98 to 31 December 99 a/	Total collections, credits, adjustments 1 January 98 to 31 December 99	Assessed contributions unpaid as at 31 December 99	Aging analysis of outstanding assessed contributions over 2 years	1 - 2 years	under 1 year	Assessed contributions unpaid as at 31 December 99
Guinea	3,132	1,846	-	4,978	3,132	834	1,012	4,978
Guinea-Bissau	3,132	617	-	3,749	3,132	279	338	3,749
Guyana	2,487	671	-	3,158	2,487	303	368	3,158
Haiti	3,132	1,230	-	4,362	3,132	556	674	4,362
Honduras	2,487	2,314	1,105	3,696	1,382	1,210	1,104	3,696
Hungary	-	80,120	80,120	-	-	-	-	-
Iceland	-	35,417	35,417	-	-	-	-	-
India	-	202,202	202,202	-	-	-	-	-
Indonesia	16,780	119,992	5	136,767	16,775	52,282	67,710	136,767
Iran (Islamic Republic of)	152,946	162,590	8	315,528	152,938	91,569	71,021	315,528
Iraq	43,870	42,852	2	86,720	43,868	26,292	16,560	86,720
Ireland	-	247,422	247,422	-	-	-	-	-
Israel	9,484	226,381	235,865	-	-	-	-	-
Italy	-	5,993,227	5,993,227	-	-	-	-	-
Jamaica	-	4,021	4,021	-	-	-	-	-
Japan	1,181,747	21,129,300	22,311,047	-	-	-	-	-
Jordan	1,199	4,625	5,069	755	-	-	755	755
Kazakhstan	-	61,759	61,759	-	-	-	-	-
Kenya	3,033	4,690	(1)	7,724	3,033	2,115	2,576	7,724
Kuwait	19,652	95,850	46,544	68,958	-	19,648	49,310	68,958
Kyrgyzstan	10,370	7,478	1	17,847	10,369	4,534	2,944	17,847
Lao People's Democratic Republic	3,132	617	-	3,749	3,132	279	338	3,749
Latvia	26,681	22,734	49,415	-	-	-	-	-
Lebanon	2,778	10,722	10,722	2,778	-	-	2,778	2,778
Lesotho	2,487	1,230	-	3,717	2,487	556	674	3,717
Liberia	3,132	1,338	(1)	4,471	3,132	603	736	4,471
Libyan Arab Jamahiriya	37,047	96,928	4	133,971	37,043	48,353	48,575	133,971
Liechtenstein	-	6,147	6,147	-	-	-	-	-
Lithuania	27,648	21,697	41,249	8,096	-	-	8,096	8,096
Luxembourg	4,060	74,272	74,275	4,057	-	-	4,057	4,057
Madagascar	3,132	1,846	-	4,978	3,132	834	1,012	4,978
Malawi	-	1,230	1,230	-	-	-	-	-
Malaysia	-	117,009	117,009	-	-	-	-	-
Maldives	3,132	617	3,749	-	-	-	-	-

Schedule 2.1

International Criminal Tribunal for Rwanda

Assessed contributions unpaid as at 31 December 1999

(United States dollars)

Member States	Assessed contributions unpaid as at 1 January 98	Assessments 1 January 98 to 31 December 99 a/	Total collections, credits, adjustments 1 January 98 to 31 December 99	Assessed contributions unpaid as at 31 December 99	Aging analysis of outstanding assessed contributions: over 2 years	1 - 2 years	under 1 year	Assessed contributions unpaid as at 31 December 99
Mali	3,132	1,508	4,640	-	-	-	-	-
Malta	-	9,383	9,383	-	-	-	-	-
Marshall Islands	3,132	671	-	3,803	3,132	303	368	3,803
Mauritania	3,132	617	-	3,749	3,132	279	338	3,749
Mauritius	1,378	6,032	6,033	1,377	-	-	1,377	1,377
Mexico	-	645,004	645,004	0	-	-	0	0
Micronesia (Federated States of)	354	671	1,025	-	-	-	-	-
Monaco	-	3,934	3,934	-	-	-	-	-
Mongolia	3,132	1,338	4,470	-	-	-	-	-
Morocco	3,329	27,477	29,743	1,063	-	-	1,063	1,063
Mozambique	1,779	894	-	2,673	1,779	556	338	2,673
Myanmar	3,132	5,202	-	8,334	3,132	2,504	2,698	8,334
Namibia	354	4,308	2,360	2,302	-	-	2,302	2,302
Nepal	1,779	2,462	4,241	-	-	-	-	-
Netherlands	-	1,799,222	1,799,222	-	-	-	-	-
New Zealand	-	244,596	244,596	-	-	-	-	-
Nicaragua	3,132	971	(1)	4,104	3,132	603	369	4,104
Niger	3,132	1,230	-	4,362	3,132	556	674	4,362
Nigeria	23,130	35,874	44,285	14,719	-	-	14,719	14,719
Norway	35,516	672,663	708,179	-	-	-	-	-
Oman	2,945	33,877	33,879	2,943	-	-	2,943	2,943
Pakistan	18,802	39,843	13,069	45,576	5,733	18,133	21,710	45,576
Palau	-	617	-	617	-	279	338	617
Panama	3,132	9,619	-	12,751	3,132	4,835	4,784	12,751
Papua New Guinea	1,278	4,308	1,948	3,638	-	1,278	2,360	3,638
Paraguay	1,199	9,383	5,430	5,152	-	-	5,152	5,152
Peru	18,802	60,647	3	79,446	18,799	25,689	34,958	79,446
Philippines	4,531	52,708	33,755	23,484	-	-	23,484	23,484
Poland	39,554	152,026	191,580	-	-	-	-	-
Portugal	25,700	424,148	424,162	25,686	-	-	25,686	25,686
Qatar	8,440	22,117	28,237	2,320	-	-	2,320	2,320
Republic of Korea	-	654,387	654,387	-	-	-	-	-
Republic of Moldova	27,648	19,618	1	47,265	27,647	12,995	6,623	47,265
Romania	17,979	55,480	73,459	-	-	-	-	-
Russian Federation	1,085,420	2,578,834	-	3,664,254	1,085,420	1,568,992	1,009,842	3,664,254

International Criminal Tribunal for Rwanda

Assessed contributions unpaid as at 31 December 1999

(United States dollars)

Member States	Assessed contributions unpaid as at 1 January 98	Assessments 1 January 98 to 31 December 99 a/	Total collections, credits, adjustments 1 January 98 to 31 December 99	Assessed contributions unpaid as at 31 December 99	Aging analysis of outstanding assessed contributions			Assessed contributions unpaid as at 31 December 99
					over 2 years	1 - 2 years	under 1 year	
Rwanda	2,487	894	3,381	-	-	-	-	-
Saint Kitts and Nevis	1,199	617	1,757	59	-	-	59	59
Saint Lucia	3,132	617	-	3,749	3,132	279	338	3,749
Saint Vincent and the Grenadines	3,132	617	-	3,749	3,132	279	338	3,749
Samoa	1,288	617	279	1,626	1,009	279	338	1,626
San Marino	354	2,212	2,212	354	-	-	354	354
Sao Tome and Principe	3,132	617	-	3,749	3,132	279	338	3,749
Saudi Arabia	53,613	388,895	233,140	209,368	-	-	209,368	209,368
Senegal	3,132	3,695	6,827	-	-	-	-	-
Seychelles	3,132	1,230	-	4,362	3,132	556	674	4,362
Sierra Leone	3,132	617	-	3,749	3,132	279	338	3,749
Singapore	9,042	115,235	124,277	-	-	-	-	-
Slovakia	-	27,835	27,835	-	-	-	-	-
Slovenia	5,286	40,580	40,582	5,284	-	-	5,284	5,284
Solomon Islands	3,132	617	3,411	338	-	-	338	338
Somalia	3,132	617	-	3,749	3,132	279	338	3,749
South Africa	-	404,585	404,585	-	-	-	-	-
Spain	-	2,856,548	2,856,548	-	-	-	-	-
Sri Lanka	755	8,344	4,683	4,416	-	-	4,416	4,416
Sudan	3,132	4,864	-	7,996	3,132	2,504	2,360	7,996
Suriname	1,199	2,462	1	3,660	1,198	1,114	1,348	3,660
Swaziland	3,132	1,338	(1)	4,471	3,132	603	736	4,471
Sweden	54,552	1,207,142	1,261,694	-	-	-	-	-
Syrian Arab Republic	15,668	42,288	2	57,954	15,666	18,737	23,551	57,954
Tajikistan	6,912	4,257	-	11,169	6,912	2,417	1,840	11,169
Thailand	-	109,202	109,202	-	-	-	-	-
The former Yugoslav Republic of Macedonia	3,132	2,983	6,114	1	-	-	1	1
Togo	3,132	894	-	4,026	3,132	556	338	4,026
Trinidad and Tobago	2,265	11,696	7,705	6,256	-	-	6,256	6,256
Tunisia	7,463	18,767	1	26,229	7,462	8,462	10,305	26,229
Turkey	115,842	294,886	248,814	161,914	-	-	161,914	161,914
Turkmenistan	10,370	7,478	10,371	7,477	-	4,533	2,944	7,477
Uganda	1,199	2,462	3,661	-	-	-	-	-
Ukraine	373,169	397,313	61	770,421	373,108	286,181	111,132	770,421

A/55/5/Add.11

International Criminal Tribunal for Rwanda

Assessed contributions unpaid as at 31 December 1999

(United States dollars)

Member States	Assessed contributions unpaid as at 1 January 98	Assessments 1 January 98 to 31 December 99 a/	Total collections, credits, adjustments 1 January 98 to 31 December 99	Assessed contributions unpaid as at 31 December 99	Aging analysis of outstanding assessed contributions			Assessed contributions unpaid as at 31 December 99
					over 2 years	1 - 2 years	under 1 year	
Union of Soviet Socialist Republics	366,784	-	-	366,784	366,784	-	-	366,784
United Arab Emirates	33,794	118,993	22,778	130,009	11,016	53,491	65,502	130,009
United Kingdom	-	6,228,775	6,228,775	-	-	-	-	-
United Republic of Tanzania	3,132	2,126	4,247	1,011	-	-	1,011	1,011
United States of America	-	32,894,873	29,719,876	3,174,997	-	-	3,174,997	3,174,997
Uruguay	12,533	32,470	12,533	32,470	-	14,807	17,663	32,470
Uzbekistan	45,579	36,885	1	82,463	45,578	23,269	13,616	82,463
Vanuatu	3,132	617	-	3,749	3,132	279	338	3,749
Venezuela	39,554	135,785	6	175,333	39,548	71,019	64,766	175,333
Viet Nam	755	5,597	-	6,352	755	3,022	2,575	6,352
Yemen	3,132	6,154	(1)	9,287	3,132	2,782	3,373	9,287
Yugoslavia	32,303	30,645	2	62,946	32,301	18,133	12,512	62,946
Zambia	-	1,508	1,508	-	-	-	-	-
Zimbabwe	3,132	5,541	-	8,673	3,132	2,504	3,037	8,673
TOTAL	5,072,046	112,928,520	104,651,012	13,349,554	3,009,365	2,973,928	7,366,261	13,349,554

a/ The net assessments on Member States for 1998 and 1999 as per General Assembly resolutions 52/218 and 53/213 are as follows:

	1998	1999	Total
Gross assessed contributions	54,675,600	64,203,900	118,879,500
Less: Credit from staff assessment	3,873,224	2,077,756	5,950,980
Net Contributions	50,802,376	62,126,144	112,928,520

Statement III

INTERNATIONAL CRIMINAL TRIBUNAL FOR THE PROSECUTION OF PERSONS RESPONSIBLE FOR GENOCIDE AND OTHER SERIOUS VIOLATIONS OF INTERNATIONAL HUMANITARIAN LAW COMMITTED IN THE TERRITORY OF RWANDA a/

Statement of Cash Flows for the biennium 1998-1999 ending 31 December 1999

(Thousands of United States dollars)

	1999	1997 b/
Cash flows from operating activities		
Net excess (shortfall) of income over expenditure (Statement I)	9,204	2,829
(Increase) decrease in contributions receivable	(8,278)	(3,867)
(Increase) decrease in other accounts receivable	(1,423)	(1,029)
(Increase) decrease in other assets	(1,206)	(504)
Increase (decrease) in contributions or payments received in advance	13	-
Increase (decrease) in unliquidated obligations	3,169	5,234
Increase (decrease) in accounts payable	819	1,154
Increase (decrease) in other liabilities	(44)	44
Less: Interest income	(2,059)	(1,610)
NET CASH FROM OPERATING ACTIVITIES	195	2,251
Cash flows from investing and financing activities		
Increase (decrease) in inter-fund balances payable	2,525	6,434
Plus: Interest income	2,059	1,610
NET CASH FROM INVESTING AND FINANCING	4,584	8,044
Cash flows from other sources		
Savings on, or cancellation of, prior periods' obligations	587	347
Transfers from surplus	(6,716)	(11,132)
NET CASH FROM OTHER SOURCES	(6,129)	(10,785)
Net Increase (Decrease) in Cash and Term Deposits	(1,350)	(490)
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	11,477	11,967
CASH AND TERM DEPOSITS, END OF PERIOD	10,127	11,477

a/ See note 3

b/ Comparative figures reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda

Statement of Appropriations for the biennium 1998-1999 ending 31 December 1999

(Thousands of United States dollars)

	APPROPRIATIONS	EXPENDITURES			
Appropriations	Original a/	Disbursements b/	Unliquidated Obligations	Total Expenditure	Balance
Programme of work					
A. The Chambers	3,485	3,346	122	3,468	17
B. The Office of the Prosecutor	30,805	26,774	2,803	29,577	1,228
C. Registry	65,522	60,669	3,635	64,304	1,218
D. Programme Support	16,762	14,544	2,334	16,878	(116)
E. Expert Review Group		236	123	359	(359)
F. Staff Assessment	11,082	10,035		10,035	1,047
Total	127,656	115,604	9,017	124,621	3,035

a/ See General Assembly resolutions 52/218 and 53/213.

b/ Includes charges against budget accounts credited to accounts payable.

Notes to the financial statements

International Criminal Tribunal for Rwanda

Note 1. United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, were as follows:

(i) The maintenance of international peace and security;

(ii) The promotion of international economic, social progress and development programmes;

(iii) The universal observance of human rights;

(iv) The administration of international justice and law;

(v) The development of self-government for Trust Territories.

(b) The **General Assembly** focuses on a wide range of political, economic and social issues as well as the financial and administrative aspects of the Organization.

(c) Under the direction of the **Security Council**, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts towards resolving conflicts, restoring democracy, promoting disarmament, providing electoral assistance, facilitating post-conflict peace-building and engaging in humanitarian activities to ensure survival of groups deprived of basic needs and overseeing the prosecution of persons responsible for serious violations of international humanitarian law.

(d) The **Economic and Social Council** plays a particular role in economic and social development, including a major oversight role in efforts of other organizations of the United Nations system to address international economic, social and health problems.

(e) The **International Court of Justice** has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions.

(f) The **Trusteeship Council** completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

Note 2. Summary of significant accounting and financial reporting policies of the United Nations

(a) The accounts of the United Nations are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, and administrative instructions issued by the Under-Secretary-General for Management, or the Controller. They also take fully into account the United Nations System Accounting Standards, as adopted by the Administrative Committee on Coordination. The Organization follows international accounting standard 1 on

the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements, should show comparative figures for the corresponding period of the preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The Organization's accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) The financial period of the Organization is a biennium and consists of two consecutive calendar years for all funds other than peacekeeping accounts, which are reported on a fiscal year basis covering the period from 1 July to 30 June.

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting. For assessed income, the policy in paragraph (i) (ii) below applies.

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Under-Secretary-General, Department of Management. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General, Department of Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the application of the Organization's rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(g) The Organization's financial statements are presented in accordance with the ongoing recommendations of the Consultative Committee on Administrative Questions (Financial and Budgetary Questions) Working Party on Financial Statements.

(h) Separate financial statements are issued for the United Nations general and related funds, for the United Nations Escrow Account for the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 under the provisions of Security Council resolutions 808 (1993) and 827 (1993), the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994, under the provisions of Security Council resolution 955 (1994), and for the peacekeeping accounts, which are reported on separately on a fiscal year basis covering the period from 1 July to 30 June.

(i) Income:

(i) Amounts necessary to finance the activities of the United Nations regular budget and peacekeeping operations and the International Tribunal for the Former Yugoslavia, the International Criminal Tribunal for Rwanda and the United Nations Mission in East Timor, as well as the Working Capital Fund, are assessed to Member States according to the scale of assessments determined by the General Assembly;

(ii) For purposes of financial statements, income is recognized when assessments to Member States have been authorized by the General Assembly. Neither appropriations nor spending authorities are recognized as approved;

(iii) Amounts assessed to non-Member States that agree to pay reimbursement of costs for their participation in the Organization's treaties, organs and conferences are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. In accordance with General Assembly resolution 44/192 of 21 December 1989, voluntary contributions made in cash or in the form of services and supplies that are acceptable to the Secretary-General are credited to income or noted in the financial statements;

(v) Income received under inter-organization arrangements represents allocation of funding from agencies that request the Organization to administer projects or other programmes on their behalf;

(vi) Allocations from other funds represent monies appropriated or designated from one fund for the transfer to and disbursement from another fund;

(vii) Income for services rendered includes reimbursements for salaries of staff members and other costs that are attributable to providing technical and administrative support to other organizations;

(viii) Interest income includes all interest and related investment income earned on deposits in various bank accounts, time deposits and other marketable securities. Investment income is reported net of realized and unrealized loss;

(ix) Miscellaneous income includes income from rental of premises, sale of used or surplus property, refunds of expenditures charged to prior periods, income resulting from net gains resulting from currency translations, settlements of insurance claims, monies accepted for which no purpose was specified and other sundry income.

(j) Expenditure:

(i) Expenditures are incurred against authorized allotments. Total expenditures reported include unliquidated obligations and disbursements;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized. Inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period but are recorded as deferred charges as referred to in paragraph k (iv).

(k) Assets:

(i) Cash and term deposits comprise funds on deposits in interest-bearing bank accounts, certificate of deposits and call accounts;

(ii) Investments include securities acquired by the Organization to produce income. Investments are stated at the lower of cost or market value taking into account changes in value arising from translation of foreign currency. The market value of securities is disclosed in the footnotes to the financial statements;

(iii) Assessed contributions represent legal obligations of contributors and, therefore, the balances of unpaid assessed contributions due from Member States are reported irrespective of collectibility. It is the policy of the United Nations not to make provision for delays in the collection of such assessments;

(iv) Deferred charges normally comprise expenditure items that are not properly chargeable in the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 110.6. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead-times are required for delivery;

(v) For balance sheet statement purposes only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff

members until the required proofs of entitlement are produced, at which time the budgetary accounts are charged and the advances settled;

(vi) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is recorded in memoranda accounts, and is disclosed in notes to the financial statements.

(l) Liabilities and reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for "Reserves and fund balances" shown on the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Deferred income includes pledged contributions for future periods, advance sales realized under revenue-producing activities, and other income received but not yet earned;

(iv) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current period obligations related to the regular budget and special accounts remain valid for 12 months following the end of the biennium to which they relate. Obligations for most technical cooperation activities remain valid for 12 months after the end of each calendar year. Unliquidated obligations relating to funds of a multi-year nature remain valid until the completion of the project.

(m) The United Nations is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Fund is a funded defined benefit plan. The financial obligation of the Organization to the Fund consists of its mandated contribution at the rate established by the General Assembly together with its share of any actuarial deficiency payments that might become payable pursuant to article 26 of the Regulations of the Fund.

Note 3. International Criminal Tribunal for Rwanda (statements I-IV)

(a) The International Criminal Tribunal for Rwanda was established by the Security Council in its resolution 955 (1994). The Tribunal consists of the following organs:

(i) The Chambers, comprising three Trial Chambers composed of nine independent judges, no two of whom may be nationals of the same State and an Appeals Chamber. The Appeals Chamber, which is composed of five judges, services both the Tribunal and the International Tribunal for the Former Yugoslavia.

(ii) The Prosecutor, who is responsible for the investigation and prosecution of persons responsible for serious violations of international humanitarian law committed in the territory of Rwanda and Rwandan citizens responsible for such violations committed in the territory of neighbouring States between

1 January and 31 December 1994. The Prosecutor acts independently as a separate organ of the Tribunal.

(iii) A Registry, which services both the Chambers and the Prosecutor. The Registry is responsible for the administration and servicing of the Tribunal.

(b) The General Assembly, in its resolutions 52/218 and 53/213, approved the funding of the 1998 and 1999 budget appropriations. Annual budget appropriations are funded by assessments to Member States, 50 per cent in accordance with the scale of assessment applicable to the United Nations regular budget and 50 per cent in accordance with the scale of assessments applicable to peacekeeping operations. Although funds are appropriated on an annual basis, the financial statements for the Tribunal are prepared every six months in line with the financial reporting period for various other United Nations funds, with a final accounting at the end of a biennium.

(c) Statement I reports on the income and expenditure and changes in the reserves and fund balance during the financial period. It includes the calculation of excess of income over expenditure for the current period and prior period adjustments of income or expenditure.

(d) Statement II shows the assets, liabilities and reserves and fund balance at the end of the financial period. Excluded from the assets are capital assets and the value of furniture and equipment (see note 5 (e)).

(e) Statement III is the cash flow summary statement prepared on the "indirect method" in line with the international accounting standard 7.

(f) Statement IV reports on expenditure against the appropriation approved for the biennium.

Note 4. Status of appropriations

In accordance with General Assembly resolution 52/218 and 53/213, the appropriations and gross assessments for 1998 and 1999 are as follows:

	1998	*1999*	*Total*
	(Thousands of United States dollars)		
Budget appropriation	56 736	75 261	131 997
Less: Decreased appropriation for 1998	-	4 341	4 341
Total appropriations for 1998 and 1999	**56 736**	**70 920**	**127 656**
Less: Unencumbered balance in the Special Account for the United Nations Assistance Mission in Rwanda	2 060	-	2 060
Unencumbered balance at 31 December 1997	-	6 716	6 716
Gross amounts assessed to Member States in 1998-1999	**54 676**	**64 204**	**118 880**

Note 5. Statement II

(a) The cash and term deposits figure shown represents the total cash balance (including funds held in local currency) at United Nations Headquarters and in the office away from Headquarters.

(b) Assessed contributions unpaid:

(i) The assessed contributions receivable as at 31 December 1999 have been recorded in accordance with the Financial Rules of the United Nations, the relevant resolutions of the General Assembly, and the policy of the United Nations. Based on this policy, no provision has been made for delays in collection of outstanding assessed contributions.

(ii) In document ST/ADM/SER.B/554, entitled "Status of contributions as at 31 December 1999", annex XXIII shows unpaid assessed contributions of $13,349,546. The difference of $8 is due to rounding.

(c) Accounts receivable. Following is an analysis of the accounts receivable at 31 December 1999:

	1999 *(Millions of United States dollars)*
Staff members	1.9
Vendors	0.2
Specialized agencies	0.1
Other entities	0.3
Total	2.5

(d) Inter-fund balances reflect transactions between the United Nations General Fund and other United Nations funds. Inter-fund indebtedness with the General Fund is not restricted to transactions directly between the General Fund and the Tribunal account. Transactions between the Tribunal account and funds other than the General Fund are reported as indebtedness from the General Fund to the fund owed and indebtedness to the General Fund from the fund owing.

(e) Non-expendable property. In accordance with United Nations accounting policies, non-expendable property is charged against the current allotment in the year of purchase. The non-expendable property, valued at historical cost, according to the cumulative inventory records, was $11.1 million at 31 December 1999.

(f) Accounts payable. Following is the composition of the accounts payable balance at 31 December 1999:

	Total (Millions of United States dollars)
Staff members	0.4
Vendors	1.0
Specialized agencies	0.4
Provision for repatriation grant	0.2
Total	**2.0**

(g) Reserves and fund balances. The surplus account of the International Criminal Tribunal for Rwanda represents funds available for credit to Member States arising from unobligated balances of appropriations, savings in liquidation of prior period obligations and other designated income. The balance in the surplus account is to be offset against future assessments in accordance with the provisions of financial regulation 5.2 (d) unless the General Assembly decides otherwise.

(h) Donations-in-kind valued at $1.4 million for the services of 13 gratis personnel were made in the biennium 1998-1999. Gratis personnel were provided by the Governments of Canada, Denmark, Germany, the Netherlands, Sweden and the United Kingdom of Great Britain and Northern Ireland, as well as by Switzerland.

Annex

Trust Fund to support the activities of the International Criminal Tribunal for Rwanda

Schedule of income, expenditure, reserves and fund balances for the biennium 1998-1999 ending 31 December 1999

(Thousands of United States dollars)

	Reserves and fund balances beginning of period	*Income*	*Expenditure*	*Reserves and fund balances end of period*
Trust Fund for the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law committed in the Territory of Rwanda. This trust fund was established by the Secretary-General on 20 November 1994 to support the activities of the Tribunal	5 615	1 304	3 745	3 174

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